

**LOUISIANA DEPARTMENT OF REVENUE
HAZARDOUS WASTE DISPOSAL TAX/FEES SURVEY**

STATE	CONTACT AGENCY (*PERSON)	LIABLE FOR	TAX RATES/FEES (Based on actual weight unless stated)
ALABAMA	<p>Department of Revenue Sales, Use & Business Tax P. O. Box 327555 Montgomery, AL 36132-7555 * <i>Ms. Loretta Nelson</i> (334) 242-9627</p> <p>Sumter County Commission P. O. Box 70 Livingston, AL 35470 * <i>Ms. Margaret Bishop</i></p> <p>Department of Environmental Management P O Box 301463 Montgomery, AL 36130-1463 * <i>Mr. Bob Barr</i> (334) 271-7741</p>	Disposers	<p>Effective September 30, 1992: \$41.60/ton - base fee on hazardous waste listed under Section 3001 of RCRA and on "PCB" wastes disposed to landfill. \$103.60/ton (\$62 plus base fee) - on EPA designated "P" code wastes \$66.60/ton (\$25 plus base fee) - on EPA designated "U" code wastes \$11.60/ton - all other waste not referenced above \$2.40/ton - collected by county where commercial hazardous waste disposal sites located.</p> <p>Sumter County: \$2/drum or \$5/ton bulk weight levied on persons or parties storing, depositing or dumping any hazardous waste at commercial site in Sumter County.</p> <p>Collects \$1/ton that is imposed on all waste received for disposal</p>
ALASKA	<p>Department of Environmental Conservation Solid & Hazardous Waste Management 410 Willoughby Ave., Suite 303 Juneau, AK 99801-1795</p>		No disposal fees/tax.
ARIZONA	<p>Department of Environmental Quality Hazardous Waste Section 3033 North Central Ave. Phoenix, AZ 85012 * <i>Mr. Greg Workman</i> (602) 207-4153</p>	Disposer	Effective 1/1/92: \$40/ton disposed at commercial Facilities. Currently no facilities permitted.

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ARKANSAS	Department of Environmental Quality Hazardous Waste Division P. O. Box 8913 Little Rock, AR 72219-8913 * Mr. Tom Ezell (501) 682-0876 (501) 682-0880 (Fax)	Waste Mgt. Facilities	<p>No disposal fee/tax. Has a permit and fee structure that is paid annually by the management facilities. In addition to actual permit fee the following fees, effective June 4, 1994, are charged:</p> <table><tr><td></td><td><u>Commercial</u></td><td><u>Non-commercial</u></td></tr><tr><td>Container Storage</td><td>\$10/100 gals.*</td><td>\$7.50/100 gals.*</td></tr><tr><td>Tank treatment/ storage</td><td>\$100/1000 gals.*</td><td>\$75/1000 gals.*</td></tr><tr><td>Waste Pile Disposal</td><td>\$10/cubic yard*</td><td>\$7.50/cubic yard*</td></tr><tr><td>Surface Impoundment/ Disposal</td><td>\$60/1000 gals.*</td><td>\$45/1000 gals.*</td></tr><tr><td>Land/Land Farm Treatment/Disposal</td><td>\$10,000/acre</td><td>\$7,500/acre**</td></tr><tr><td>Landfill Disposal</td><td>\$5,000/acre ft.</td><td>\$4,000/acre ft.**</td></tr><tr><td>Incineration, Boilers, and other thermal treatment except open/detonation</td><td>\$3,000/ton/hr.</td><td>\$2,250/ton/hr.***</td></tr><tr><td>Open Burning/ Detonation of Waste Explosives</td><td>\$2/lb./hr.</td><td>\$1.50/lb./hr.</td></tr><tr><td>Other Treatment</td><td>\$20/100 gal./day*</td><td>\$15/100 gal/day*</td></tr></table> <p>* or equivalent volume ** Fee based on active portion only. *** Fee based on waste feed rate.</p>		<u>Commercial</u>	<u>Non-commercial</u>	Container Storage	\$10/100 gals.*	\$7.50/100 gals.*	Tank treatment/ storage	\$100/1000 gals.*	\$75/1000 gals.*	Waste Pile Disposal	\$10/cubic yard*	\$7.50/cubic yard*	Surface Impoundment/ Disposal	\$60/1000 gals.*	\$45/1000 gals.*	Land/Land Farm Treatment/Disposal	\$10,000/acre	\$7,500/acre**	Landfill Disposal	\$5,000/acre ft.	\$4,000/acre ft.**	Incineration, Boilers, and other thermal treatment except open/detonation	\$3,000/ton/hr.	\$2,250/ton/hr.***	Open Burning/ Detonation of Waste Explosives	\$2/lb./hr.	\$1.50/lb./hr.	Other Treatment	\$20/100 gal./day*	\$15/100 gal/day*
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CALIFORNIA	California EPA Dept. of Toxic Substances Control P. O. Box 806 Sacramento, CA 95812-0806 * Ms. Ann Spivey (916) 322-8676	Generators/ Disposers	<p>Land disposal fee/rates effective for January 1, 2001: \$5.72/ton - Non-RCRA Cleanup Wastes (excluding asbestos); RCRA hazardous waste generated in a cleanup action and treated to non-RCRA \$15.45/ton - Other Non-RCRA Wastes; Ores and Minerals \$189.44/ton - Extremely hazardous waste; Restricted hazardous waste \$4.74/ton - Incineration or Dechlorination residues disposed in-state \$38.27/ton - RCRA hazardous waste</p> <p>Land disposal fee/rates effective for January 1, 1999: \$1.02/ton - Non-RCRA Cleanup Wastes (excluding asbestos) \$10.74/ton - Other Non-RCRA Wastes; Ores and Minerals \$204.50/ton - Extremely hazardous waste; Restricted hazardous waste \$4.09/ton - Incineration or Dechlorination residues disposed</p> <table><tr><td></td><td>RCRA Cleanup</td><td>Other RCRA</td></tr><tr><td><u>Treated to:</u></td><td><u>Wastes</u></td><td><u>Wastes</u></td></tr><tr><td>Non-HW</td><td>\$1.53/ton</td><td>\$1.53/ton</td></tr><tr><td>Non-RCRA</td><td>\$4.09/ton</td><td>\$12.78/ton</td></tr><tr><td>RCRA LDRs</td><td>\$22.50/ton</td><td>\$32.72/ton</td></tr></table> <p>Land disposal fee/rates effective for January 12, 1998: \$1/ton - Non-RCRA Cleanup Wastes (excluding asbestos) \$10.50/ton - Other Non-RCRA Wastes; Ores and Minerals \$200/ton - Extremely hazardous waste; Restricted hazardous waste \$4/ton - Incineration or Dechlorination residues disposed</p> <table><tr><td></td><td>RCRA Cleanup</td><td>Other RCRA</td></tr><tr><td><u>Treated to:</u></td><td><u>Wastes</u></td><td><u>Wastes</u></td></tr><tr><td>Non-HW</td><td>\$1.50/ton</td><td>\$1.50/ton</td></tr><tr><td>Non-RCRA</td><td>\$4/ton</td><td>\$12.50/ton</td></tr><tr><td>RCRA LDRs</td><td>\$22/ton</td><td>\$32/ton</td></tr></table>		RCRA Cleanup	Other RCRA	<u>Treated to:</u>	<u>Wastes</u>	<u>Wastes</u>	Non-HW	\$1.53/ton	\$1.53/ton	Non-RCRA	\$4.09/ton	\$12.78/ton	RCRA LDRs	\$22.50/ton	\$32.72/ton		RCRA Cleanup	Other RCRA	<u>Treated to:</u>	<u>Wastes</u>	<u>Wastes</u>	Non-HW	\$1.50/ton	\$1.50/ton	Non-RCRA	\$4/ton	\$12.50/ton	RCRA LDRs	\$22/ton	\$32/ton
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COLORADO	Department of Health & Environment HMWMD-HWC-B2 4300 Cherry Creek Drive South Denver, CO 80222-1530 * Mr. Gary W. Baughman, P.E. (303) 692-3338	Management Facilities	No fee assessed at time of disposal. Annual fees assessed by agency based of volume of waste handled per the annual reports. <table><tr><td></td><td><u>Commercial</u></td><td><u>Noncommercial</u></td></tr><tr><td>Landfills</td><td>\$6/ton</td><td>\$6/ton</td></tr><tr><td>Underground Injection</td><td>\$6/ton</td><td>\$6/ton</td></tr><tr><td>Surface impoundments</td><td>\$4.40/ton</td><td>\$4.40/ton</td></tr><tr><td>Waste Piles</td><td>\$4.40/ton</td><td>\$4.40/ton</td></tr><tr><td>Land Treated</td><td>\$4.40/ton</td><td>\$4.40/ton</td></tr><tr><td>Incinerators</td><td>\$4.40/ton*</td><td>\$4.40/ton*</td></tr></table> <p style="text-align: right;">* of waste processed</p>		<u>Commercial</u>	<u>Noncommercial</u>	Landfills	\$6/ton	\$6/ton	Underground Injection	\$6/ton	\$6/ton	Surface impoundments	\$4.40/ton	\$4.40/ton	Waste Piles	\$4.40/ton	\$4.40/ton	Land Treated	\$4.40/ton	\$4.40/ton	Incinerators	\$4.40/ton*	\$4.40/ton*
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CONNECTICUT	Department of Revenue Services Public Services Taxes Unit 25 Sigouney Street Hartford, CT 06106-5032 * Ms. Elaine Leon (860) 297-4922	Generators	Tax repealed June 30, 2000. Rates effective July 1, 1994: No fee on disposal. Tax is based on waste being shipped. Generator shipping to another state is still liable. Metal hydrozide sludge - \$.05/gallon, \$.005/pound, \$10/cubic yard Other hazardous waste - \$.06/gallon, \$.0075/pound, \$12/cubic yard																					
DELAWARE	Delaware - DNREC Hazardous Waste Branch 89 Kings Highway Dover, DE 19901 * Ms. Nancy C. Marker (302) 739-3689	Generators	Effective July 1, 1991: \$21/ton - disposed of into or on any land \$16/ton - treated or disposed off-site, other than land and incineration \$4/ton - incinerated																					
FLORIDA	Florida Department of Revenue Tax Information Services 1379 Blountstown Hwy. Tallahassee, FL 32304-2716 (850) 488-6800		No disposal fees. Local level imposes a 3% tax on gross receipts of facilities. Every barrel of pollutant produced in or imported into state is subject to the pollutant tax. Taxable pollutants include petroleum products, pesticides, ammonia, chlorine, solvents and motor oil and other lubricants.																					

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GEORGIA	Department of Natural Resources Environmental Protection Division 205 Butler Street S.E., Suite 1462 Atlanta, GA 30334 * Ms. Sandra Blunt (404) 657-8600	Generators	Effective July 1, 1992: <table><tr><td></td><td><u>Off-site</u></td><td><u>On-Site</u></td></tr><tr><td>Disposal/incineration</td><td>\$20/ton</td><td>\$10/ton</td></tr><tr><td>Treatment/storage</td><td>\$16/ton</td><td>\$ 4/ton</td></tr><tr><td>Recycling</td><td>\$ 2/ton</td><td>\$ 1/ton</td></tr><tr><td>Burning for energy recovery</td><td>\$ 9/ton</td><td>\$ 2.50/ton</td></tr><tr><td>Surcharge on solid waste disposed</td><td>\$.50/ton</td><td></td></tr></table>		<u>Off-site</u>	<u>On-Site</u>	Disposal/incineration	\$20/ton	\$10/ton	Treatment/storage	\$16/ton	\$ 4/ton	Recycling	\$ 2/ton	\$ 1/ton	Burning for energy recovery	\$ 9/ton	\$ 2.50/ton	Surcharge on solid waste disposed	\$.50/ton	
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HAWAII	Department of Health Solid & Hazardous Waste Branch 919 Ala Moana Blvd., Room 212 Honolulu, HI 96814 * Mr. Gary Gill (808) 586-4226		No disposal fees.																		
IDAHO	Department of Environmental Quality Waste Management & Remediation Div. 1410 North Hilton Street Boise, ID 83706 * Mr. John Brueck (208) 373-0458	Commercial Disposal Facilities	Rates revised as of July 1, 1997: \$30/gate ton* on all RCRA hazardous waste disposed \$25/gate ton* on non-RCRA manifested waste disposed at facilities \$25/gate ton on PCB waste \$5/gate ton delisted waste or treated to non-hazardous disposed \$5/gate ton on non-hazardous waste disposed * Rates drop to \$20/gate ton after 25,000 gate tons have been disposed in a calendar year. 5% of state disposal fees collected go to county where disposal facility is located.																		
ILLINOIS	Illinois EPA Bureau of Land P. O. Box 19276 Springfield, IL 62794-9276 * Mr. William Radlinski (217) 785-0221	Facilities	Fees effective January 1, 1991: Disposal - \$.09/gal. or \$18.18/cubic yard. Maximum annual fee for waste produced and disposed on-site \$30,000; no maximum for off-site. Treatment - \$.03/gal. or \$ 6.06/cubic yard Underground Injection Well Fees: \$ 6,000/yr for 10,000,000 gallons or less of hazardous waste; \$15,000/yr for 10,000,000 to 50,000,000 gallons of hazardous waste; \$27,000/yr for more than 50,000,000 gallons of hazardous waste																		

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INDIANA	Department of Revenue Fuel & Environmental Tax Division 100 N. Senate Ave, Room N-240 Indianapolis, IN 46204-2253 * Ms. Loreoda Voils (317) 232-2728	Facilities	\$11.50/ton of hazardous waste disposed. If mixed with or dissolved in water or other liquid, entire mixture is taxed as hazardous waste.									
IOWA	Department of Natural Resources Environmental Protection Bureau 502 E. Ninth St. Des Moines, IA 50319-0034 * Mr. Lavoy Haage (515) 281-5145	Generators	\$40/ton - land disposal \$10/ton - transported off-site (weight less water content) \$2/ton - destroyed or treated to nonhazardous state									
KANSAS	Department of Health and Environment Bureau of Waste Management Forbes Field, Building 740 Topeka, KS 66620-0001 * Mr. John Mitchell (785) 296-1608	Disposal facilities	No disposal fees. Fees for off-site hazardous waste treatment effective July 1, 1996: \$20/ton - Treated or burned for energy or material recovery \$100/ton - Disposed Effective July 7, 1997, fees to be paid based on hazardous waste treated: \$20/ton - dioxin \$10/ton - fewer than 5,000 BTUs per pound \$2/ton - equal to or greater than 5,000 BTUs per pound									
KENTUCKY	Department of Environmental Protection Division of Waste Management Hazardous Waste Branch 14 Reilley Road Frankfort, KY 40601 *Ms. Tammy Hecker (502) 564-6716 x305	Generator	Effective July 14, 2000: <table><tr><td></td><td><u>On-site</u></td><td><u>Off-Site</u></td></tr><tr><td>Solid</td><td>\$.001/pound (\$2/ton)</td><td>\$.002/pound (\$4/ton)</td></tr><tr><td>Liquid</td><td>\$.006/pound (\$12/ton)</td><td>\$.012/pound (\$24/ton)</td></tr></table>		<u>On-site</u>	<u>Off-Site</u>	Solid	\$.001/pound (\$2/ton)	\$.002/pound (\$4/ton)	Liquid	\$.006/pound (\$12/ton)	\$.012/pound (\$24/ton)
	<u>On-site</u>	<u>Off-Site</u>										
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LOUISIANA	Department of Revenue Excise Taxes Division P. O. Box 201 Baton Rouge, LA 70821 *Mr. Sam Losavio (225) 925-7652	Generator	Effective July 1, 1992: \$30/dry weight ton - hazardous waste disposed on-site \$40/dry weight ton - hazardous waste disposed off-site \$100/dry weight ton - extremely hazardous waste disposed Waste received from out-of-state: rate levied or imposed in accordance with method of imposition in state where waste was generated, but not less than rate charged at time of disposal in Louisiana.															
MAINE	Department of Environmental Protection Bureau of Remediation & Waste Mgmt. 17 State House Station Augusta, ME 04333-0017 * Ms. Stacy Ladner (207) 287-2651	Generator/ transporter	<table><tr><td></td><td><u>On-site</u></td><td><u>Off-site</u></td></tr><tr><td>Disposed in licensed waste facility</td><td>\$.02/lb.</td><td>\$.02/lb.</td></tr><tr><td>Stored (>90 days but < 6 months)</td><td>\$.005/lb.</td><td></td></tr><tr><td>Stored, treated</td><td></td><td>\$.015/lb.</td></tr><tr><td>Waste oil</td><td>\$.01/gallon</td><td>\$.01/gallon</td></tr></table>		<u>On-site</u>	<u>Off-site</u>	Disposed in licensed waste facility	\$.02/lb.	\$.02/lb.	Stored (>90 days but < 6 months)	\$.005/lb.		Stored, treated		\$.015/lb.	Waste oil	\$.01/gallon	\$.01/gallon
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MARYLAND	MD Department of the Environment Hazardous Waste Program 2500 Broening Highway Baltimore, MD 21224 * Mr. Edward Hammerberg (410) 631-3345		No disposal fees.															
MASSACHUSETTS	Office of Environmental Protection Bureau of Waste Prevention One Winter Street, 9th Floor Boston, MA 02108 * Mr. James Paterson (617) 556-1096		No disposal fees at this time. Has a transporter fee which helps fund the State Superfund Program/Emergency Response Program: \$.018 per pound \$.182 per gallon															
MICHIGAN	Department of Environmental Quality Environmental Assistance Division P. O. Box 30457 Lansing, MI 48909 * Ms. Karen Best (517) 335-2419	Generator	\$10/per ton; \$10/cubic yard; \$.005/lb.; \$.04/gallon - waste disposed in a landfill or solidified. (Effective March 30, 1988).															

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MINNESOTA	Pollution Control Agency Policy & Planning Division 520 Lafayette Road North St. Paul, MN 55155 * <i>Ms. Paula O'Keefe</i> (612) 297-8330		No disposal fees.
MISSISSIPPI	Department of Environmental Quality Hazardous Waste Division P. O. Box 10385 Jackson, MS 39289-0385 * <i>Mr. Jerry B. Banks</i> (601) 961-5221	Commercial Facilities	\$10/ton - hazardous waste generated and land disposed in state or stored 1 year or more \$2/ton - hazardous waste treated or stored less than 1 year \$1/ton - hazardous waste generated and recovered in state No rates prior to June 1, 1990.
MISSOURI	Department of Natural Resources Hazardous Waste Program P. O. Box 176 Jefferson City, MO 65102-0176 * <i>Ms. Cindy Kemper</i> (573) 751-4566	Generators	\$25/metric ton - all hazardous waste discharged, deposited, dumped or placed into or on soil as final action Landfill tax - 2% of gross charges and fees charged to generator for disposal in landfill. (Currently have no landfills that accept hazardous waste; generators who send hazardous waste out-of-state are charged the fee.) Category tax: Subdivision A - includes waste placed in hazardous waste disposal facility or stored for more than 180 days or in a land fill (minimum of \$50 per generator, maximum of \$80,000 per company). Formula: $(\$21.80 + (\$.07989 \times \# \text{ short tons})) \times (\# \text{ short tons} \times .90785)$ Subdivision B - includes all other hazardous waste produced (minimum of \$50, maximum of \$40,000 per generator; company maximum of \$80,000). Formula: $(\$10.90 + (\$.039945 \times \# \text{ short tons})) \times (\# \text{ short tons} \times .90785)$ Hazardous waste blended fuel is no longer exempt from Category Tax. Facility utilizing th fuel is responsible for payment up to an annual maximum of \$80,000 per facility

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MONTANA	Department of Environmental Quality. Air & Waste Management Bureau P. O. Box 200901 Helena, MT 59620-0901 * <i>Mr. Mark Hall</i> (406) 444-3490		No fees/taxes associated with disposal of hazardous waste. Hazardous Waste Management fees are collected from generators by an owner or operator of a hazardous waste management facility that primarily receives waste generated by off-site sources that are not owned, controlled, or operated by the facility owner or operator or site owner. Permit fees: \$8/ton - all hazardous waste received at facility for management in landfill units, surface impoundments, land treatment units, incinerators, boilers, or industrial furnaces \$4/ton - all hazardous waste received for management in any other regulated unit
NEBRASKA	Department of Environmental Quality Waste Management Section P. O. Box 98922 Lincoln, NE 68509-8922 * <i>Mr. William C. Gidley</i> (402) 471-2186	Facilities	\$.70/cubic foot (\$18.90/cubic yard; \$22.40/ton) - hazardous waste disposed at disposal facility \$.06/cubic foot (\$1.62/cubic yard; \$1.92/ton) - hazardous waste treated or incinerated When exact volume is unavailable, the following conversion factors are to be used: 1 cubic foot = 7.5 gallons 1 cubic foot = 28.3 liters 1 cubic foot = 2.3 x 10 ⁵ acre feet

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NEVADA	Department of Conservation & Natural Resources Division of Environmental Protection Bureau of Waste Management 333 West Nye Lane, Room 138 Carson City, NV 89706-0851 * Mr. Jeff Denison (775) 687-4670 ext. 3009	Facility owner responsible for payments	State owned facilities (effective January 26, 2000): \$33.14/ton - disposal of RCRA hazardous waste \$17.64/ton - disposal of waste regulated as hazardous waste in the state of origin \$3/ton - hazardous waste treated to non-hazardous waste prior to disposal Privately owned facilities (effective January 26, 2000): \$18.50/ton - Currently no privately owned facilities. Previous Rates: State owned facilities: (Effective March 5, 1998) \$26.39/ton - disposal of RCRA hazardous waste \$10.89/ton - disposal of waste regulated as waste in the state of origin \$3/ton - hazardous waste treated to non-hazardous waste prior to disposal Privately owned facilities: \$24.50/ton - effective July, 1991. Currently no privately owned facilities.
NEW HAMPSHIRE	Department of Environmental Services Waste Management Division 6 Hazen Drive Concord, NH 03301 * Mr. Philip J. O'Brien, Director (603) 271-2900	Facilities/generator	No disposal fees. Fees based on waste handled, not necessarily disposed. Recycled waste is excluded. Generator - \$.03/lb. (minimum \$50 quarterly) on all manifested waste. Facility - \$.003/lb.
NEW JERSEY	Department of Environmental Protection Division of Waste Management 401 East State Street Trenton, NJ 08625-0421 * Ms. Norine Binder (609) 984-2014		No disposal fees.
NEW MEXICO	New Mexico Environment Department Hazardous Waste Bureau P. O. Box 26110 Santa Fe, NM 87502 * Mr. James P. Bearzi (505) 827-1557	Generators	No fee of disposal. Annual generation fee schedule: \$.01/lb. of waste generated for LQG \$.01/ton of waste water generated for LQG \$35 - \$200 for SQG Annual Business fee: \$ 200 for SQG \$2,500 for LQG

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STATE	CONTACT AGENCY (*PERSON)	LIABLE FOR	TAX RATES/FEES (Based on actual weight unless stated)												
NEW YORK	Department of Environmental Conservation Division of Solid & Hazardous Materials 50 Wolf Road, Room 467 Albany, NY 12233-7250 * Mr. Steven Hammond (518) 457-6934	Generators	\$27/ton of hazardous waste - disposed in landfill \$ 9/ton incinerated off-site \$ 2/ton incinerated on-site \$16/ton treated or disposed off-site, other than by landfill or incineration												
NORTH CAROLINA	Environment & Natural Resources Hazardous Waste Section 1646 Mail Service Center Raleigh, NC 27699-1646 * Ms. Linda Culpepper (919) 733-4996		No fees on disposal. Has facility fees and fees based on volume of waste handled. Currently no commercial TSD's. Commercial TSD's - \$1.75/ton for treatment, storage or disposal Activity fee of \$1,200 per activity - treatment, storage or disposal Generator Fees: LQG's - \$500 per year and \$.50/ton SQG's - \$25 per year (no tonnage fee) Transporters - \$600 per year												
NORTH DAKOTA	Department of Health Division of Waste Management P. O. Box 5520 Bismarck, ND 58506-5520 * Mr. L. David Glatt (701) 328-5166		No disposal fee system.												
OHIO	Ohio Environmental Protection Agency Division of Hazardous Waste Mgt. 122 South Front Street Columbus, OH 43216 * Mr. Michael Savage (614) 644-2917	TSDF	In addition to application/permit fees, below is fee schedule for treatment and disposal of hazardous waste: <table><tr><td></td><td><u>On-site</u></td><td><u>Off-site</u></td></tr><tr><td>Land Application/Fill</td><td>\$4/ton</td><td>\$9/ton</td></tr><tr><td>Deep Well Injection</td><td>\$2/ton</td><td>\$4.50/ton</td></tr><tr><td>Treatment</td><td></td><td>\$2/ton</td></tr></table> A hazardous waste landfill or treatment facility must pay to the local municipal corporation an additional fee which he has collected in the amount of 10% of the fees above.		<u>On-site</u>	<u>Off-site</u>	Land Application/Fill	\$4/ton	\$9/ton	Deep Well Injection	\$2/ton	\$4.50/ton	Treatment		\$2/ton
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**LOUISIANA DEPARTMENT OF REVENUE
HAZARDOUS WASTE DISPOSAL TAX/FEES SURVEY**

STATE	CONTACT AGENCY (*PERSON)	LIABLE FOR	TAX RATES/FEES (Based on actual weight unless stated)																		
OKLAHOMA	Department of Environmental Quality Waste Management Division 707 North Robinson Oklahoma City, OK 73102 * Ms. Catherine Sharp (405) 702-5100	Facilities	<table><tr><td></td><td><u>On-site</u></td><td><u>Off-site</u></td></tr><tr><td>Storage only</td><td>\$9/ton</td><td>\$9/ton</td></tr><tr><td>Recycling</td><td></td><td>\$4/ton</td></tr><tr><td>Treatment</td><td>\$9/ton</td><td>\$9/ton</td></tr><tr><td>Land Disposal</td><td>\$9/ton</td><td>\$9/ton</td></tr><tr><td>Underground Injection</td><td>\$.03/gal.</td><td>\$.03/gal.</td></tr></table>		<u>On-site</u>	<u>Off-site</u>	Storage only	\$9/ton	\$9/ton	Recycling		\$4/ton	Treatment	\$9/ton	\$9/ton	Land Disposal	\$9/ton	\$9/ton	Underground Injection	\$.03/gal.	\$.03/gal.
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OREGON	Department of Environmental Quality Hazardous Waste Management Division 811 Southwest 6th Avenue, 9th Floor Portland, OR 97204 * Mr. David Rozell (503) 229-5913	Facilities	Facilities: \$30/ton for disposal of all federal & state hazardous waste Generators: \$90/metric ton multiplied by management method fee factor.																		
PENNSYLVANIA	Department of Environmental Protection Division of Hazardous Waste Mgmt. P. O. Box 8471 Harrisburg, PA 17105-8471 * Mr. Leonard Tritt (717) 783-9258	Facilities	\$12/ton - disposal of hazardous waste at commercial disposal facility \$ 8/ton - disposal of hazardous waste on-site \$ 5/ton - waste treated or incinerated at commercial disposal facility \$ 2/ton - hazardous waste stored at commercial disposal facility Transporter fee: \$ 1.50/ton - waste transported to or from a recycler \$ 3/ton - transportation of waste Locals may impose \$1 per ton of weighted hazardous waste or \$1 per three cubic yards of volume-measured hazardous waste for all hazardous waste received at a facility. (Host municipality fee)																		
RHODE ISLAND	Department of Environmental Management Office of Technical & Customer Assistance 235 Promenade Street Providence, RI 02908-5767 * Ms. Beverly Migliore (401) 222-1360		No disposal fees.																		

**LOUISIANA DEPARTMENT OF REVENUE
HAZARDOUS WASTE DISPOSAL TAX/FEE SURVEY**

STATE	CONTACT AGENCY (*PERSON)	LIABLE FOR	TAX RATES/FEES (Based on actual weight unless stated)															
SOUTH CAROLINA	Department of Health and Environment Control Bureau of Land & Hazardous Waste Management 2600 Bull Street Columbia, SC 29201 * Mr. C. Carroll Burley (803) 896-4141	Generator/ Disposer	Fees effective July 1, 1992 to current: <table><tr><td></td><td><u>In-State</u></td><td><u>Out-of-State</u></td></tr><tr><td>Land Disposal:</td><td></td><td></td></tr><tr><td>Hazardous</td><td>\$34/ton</td><td>\$34/ton</td></tr><tr><td>Non-hazardous</td><td>\$13.70/ton</td><td>\$13.70/ton</td></tr><tr><td>Boilers/Industrial Furnaces/ Incinerators</td><td>\$10/ton</td><td>\$10/ton</td></tr></table>		<u>In-State</u>	<u>Out-of-State</u>	Land Disposal:			Hazardous	\$34/ton	\$34/ton	Non-hazardous	\$13.70/ton	\$13.70/ton	Boilers/Industrial Furnaces/ Incinerators	\$10/ton	\$10/ton
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SOUTH DAKOTA	Department of Environment & Natural Resources Waste Management Program 523 East Capitol Avenue Pierre, SD 57501-5070 * Ms. Vonni C. Kallemeyn (605) 773-3153	Facilities	\$50/ton of hazardous waste disposed, except for hazardous waste disposed of in a process of energy recovery. Counties/municipalities are authorized to impose fees.															
TENNESSEE	Department of Environment & Conservation Division of Waste Management 5th Floor, L & C Annex 401 Church Street Nashville, TN 37243 * Mr. Mike Apple (615) 532-0780 Division of Fiscal Services 7th Floor, L & C Annex 401 Church Street Nashville, TN 37243 * Ms. LaRose Dean (615) 532-0921	Facilities	In addition to permit fees, disposal operations are also charged: On-site - \$1/gallon/day Off-site - \$1/gallon/day Superfund fees: \$14/ton - charged generators who shipped hazardous waste off-site for treatment or disposal. \$7/ton - charged generators who ship hazardous wastewater off-site shall pay															

**LOUISIANA DEPARTMENT OF REVENUE
HAZARDOUS WASTE DISPOSAL TAX/FEES SURVEY**

STATE	CONTACT AGENCY (*PERSON)	LIABLE FOR	TAX RATES/FEES (Based on actual weight unless stated)																											
TEXAS	Texas Natural Resource Conservation Commission P. O. Box 13087, MC 214 Austin, TX 78711-3087 * Ms. Cathy Frew (512) 239-5533	Facilities	<table><thead><tr><th></th><th><u>Noncommercial</u></th><th><u>Commercial</u></th></tr></thead><tbody><tr><td>Landfill</td><td>\$15/ton</td><td>\$30/ton</td></tr><tr><td>Land Treatment</td><td>\$12/ton</td><td>\$24/ton</td></tr><tr><td>Underground injection</td><td>\$ 9/dwt</td><td>\$18/dwt</td></tr><tr><td>Incineration</td><td>\$ 8/ton</td><td>\$16/ton</td></tr><tr><td>Processing</td><td>\$ 4/ton</td><td>\$ 8/ton</td></tr><tr><td>Storage</td><td>\$ 1/ton</td><td>\$ 2/ton</td></tr><tr><td>Energy Recovery</td><td>\$ 4/ton</td><td>\$ 8/ton</td></tr><tr><td>Fuel Processing</td><td>\$ 3/ton</td><td>\$ 6/ton</td></tr></tbody></table>		<u>Noncommercial</u>	<u>Commercial</u>	Landfill	\$15/ton	\$30/ton	Land Treatment	\$12/ton	\$24/ton	Underground injection	\$ 9/dwt	\$18/dwt	Incineration	\$ 8/ton	\$16/ton	Processing	\$ 4/ton	\$ 8/ton	Storage	\$ 1/ton	\$ 2/ton	Energy Recovery	\$ 4/ton	\$ 8/ton	Fuel Processing	\$ 3/ton	\$ 6/ton
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UTAH	Department of Environmental Quality Division of Solid & Hazardous Waste P. O. Box 144880 Salt Lake City, UT 84114-4880 * Mr. Rusty Lundberg (801) 538-6765	Facilities (Commercial only)	<p>Fees effective May 1993: \$28/ton on all hazardous waste disposed, treated or both. \$14/ton IF meets the state treatment standards required for land disposal; OR is no longer a hazardous waste at time of disposal at facility. \$4.75/ton PCBs disposed or treated.</p> <p>10% of fees received are allocated to county where facility located. Local government may impose an additional fee beyond the 10%.</p>																											
VERMONT	Agency of Natural Resources Department of Environmental Conservation 103 South Main Street, West Building Waterbury, VT 05671-0404 * Ms. Victoria Taylor (802) 241-3866	Generator	<p>Rates effective July 1, 1998:</p> <table><thead><tr><th></th><th><u>Liquid</u></th><th><u>Solid</u></th></tr></thead><tbody><tr><td>Reclaimed, recycled</td><td>\$.11/gallon</td><td>\$.014/pound (\$28/ton)</td></tr><tr><td>Blending/incineration & chemical treatment</td><td>\$.236/gallon</td><td>\$.03/pound (\$60/ton)</td></tr><tr><td>Hazardous waste destined for any form of management meeting certain criteria</td><td></td><td>\$.01/pound (\$20/ton)</td></tr></tbody></table>		<u>Liquid</u>	<u>Solid</u>	Reclaimed, recycled	\$.11/gallon	\$.014/pound (\$28/ton)	Blending/incineration & chemical treatment	\$.236/gallon	\$.03/pound (\$60/ton)	Hazardous waste destined for any form of management meeting certain criteria		\$.01/pound (\$20/ton)															
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VIRGINIA	Department of Environmental Quality P O Box 10009 Richmond, VA 23240-0009 * Mr. John Ely (804) 698-4000		No disposal fee system at this time.																											

**LOUISIANA DEPARTMENT OF REVENUE
HAZARDOUS WASTE DISPOSAL TAX/FEEES SURVEY**

STATE	CONTACT AGENCY (*PERSON)	LIABLE FOR	TAX RATES/FEEES (Based on actual weight unless stated)
WASHINGTON	Department of Revenue P. O. Box 47467 Olympia, WA 98504-7467 * <i>Ms. Ann Solwick</i> (360) 570-6129	Generator	No fee on disposal. Generator fee of \$35 annually. Charges a 0.471% gross receipts tax on the business of disposing of low level radioactive waste materials. Rate effective in 1996.
WEST VIRGINIA	Division of Environmental Protection Division of Waste Management 1356 Hansford Street Charleston, WV 25311 * <i>Mr. Ken Ellison</i> (304) 348-2745 WV Department of Tax and Revenue Internal Auditing Division P O Box 2666 Charleston, WV 25301 * <i>Mr. Harold Powell</i> (304) 558-8500	Facility collects from Disposer	\$.25/ton of hazardous waste disposed (effective January 1, 1992)
WISCONSIN	Department of Natural Resources Bureau of Waste Management 101 South Webster Street Madison, WI 53707 * <i>Ms. Suzanne Bangert</i> (608) 267-7515	Facilities	Fees are for wastes received and disposed at facility: \$.15/ton of hazardous waste other than ashes, sludges \$.015/ton of waste containing ashes, sludges from electric and process steam generating facilities, sludges produced by waste treatment or manufacturing processing at pulp or paper mills, manufacturing process solid wastes from foundries and sludges produced by municipal waste-water treatment facilities \$.015/ton of hazardous tailing solids (mining wastes) \$.002/ton nonhazardous tailing solids (mining wastes) \$.01/ton hazardous sludge (mining wastes) \$.005/ton nonhazardous sludge (mining wastes) \$.003/ton hazardous waste rock (mining wastes) \$.001/ton nonhazardous waste rock or nonacid producing taconite waste rock (mining wastes) \$.005/ton other prospecting or mining waste not previously listed

**LOUISIANA DEPARTMENT OF REVENUE
HAZARDOUS WASTE DISPOSAL TAX/FEES SURVEY**

STATE	CONTACT AGENCY (*PERSON)	LIABLE FOR	TAX RATES/FEES (Based on actual weight unless stated)
WYOMING	Department of Environmental Quality Solid & Hazardous Waste Division 122 West 25th Street Cheyenne, WY 82002 * Mr. Carl Anderson (307) 777-7752		Currently <u>NO</u> commercial TSDF's operating/permitted in state.